



State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 18-036**

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**TO:** School District Superintendents, Business Managers, Joint Technological Education District Superintendents and Business Managers

**FROM:** Lyle Friesen, Deputy Associate Superintendent of School Finance

**DATE:** February 1, 2018

**SUBJECT:** February 1, 2018 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

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Please be advised that the February 1, 2018 apportionment has been completed. The apportionment reports applicable to the FY 2018 equalization payment for your school district are posted on your district's home page of the ADE web site, available by district selection [here](#). If you need help finding or viewing these reports, please contact ADE Support at 602-542-7378 or toll free at (866) 577-9636.

**Items included in the February 1, 2018 APOR calculations:**

- **Student Counts:** The February 1, 2018 apportionment has been based on FY2018 AzEDS results as of January 2, 2018. If you have questions or concerns regarding the student counts, please contact the account analyst team. The analyst team may be reached at [SFAAnalystTeam@azed.gov](mailto:SFAAnalystTeam@azed.gov)
- **Transportation Support Level (TSL):** Route miles from FY2017 were reflected in the February 1, 2018 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email the account analyst team if you have any questions or concerns regarding this report.
- **Teacher Salary Increase:** The amounts reported by districts on page 2 of the FY2018 Expenditure Budget as of November 1, 2107, for the 1.06% Teacher Salary Increase were included in the December 1, 2017 equalization calculation. The increase can be seen in the Base Level Adjustments on page 4 of the APOR 55-1.

- **GPLET Value:** Tax Year 2017 values by district were used in the calculation of state aid in FY2018 for the February 1, 2018 apportionment. These values are provided by the Counties.
- **K-3 Reading:** All School Districts must apply and be approved by the State Board of Education prior to the release of K-3 Reading Funding. Please see information available at: <http://www.azed.gov/mowr/> Districts approved as of December 12, 2017 have been included in the February 1, 2018 equalization calculation.
- **District Additional Assistance Reductions:** The DAA reductions have been recalculated and are included on page 5 of the APOR 55-1. A list may be found under SF hot topics here: <http://www.azed.gov/finance/2018/01/22/updated-fy-2018-district-additional-assistance-reductions/>

If you have any questions regarding the content of your district's APOR reports, please contact the Payment Team via email at [SFPaymentTeam@azed.gov](mailto:SFPaymentTeam@azed.gov)